

**IN THE CLAIMS:**

Claims 1 and 16 have been amended herein, claims 5, 14 and 15 have been cancelled and claim 21 has been added. Please note that pursuant to 37 C.F.R. §1.121(c)(3), all claims currently pending and under consideration in the referenced application are shown below, in clean form, for clarity. Please enter these claims as amended. In accordance with 37 C.F.R. § 1.121(c)(1)(i), attached as Appendix A is a version of the amended claims with markings to clearly show changes made thereto.

Please amend the claims as follows:

1. (Amended) A children's vehicle seat which may be used as both a seat and as a stroller, comprising:  
a seat portion for supporting a child in a sitting position, said seat portion including a bottom portion having a recess therein;  
a back portion connected to said seat portion to support a child's back in said sitting position;  
at least one wheel attached to said seat portion at a fulcrum point of said children's vehicle seat, a first portion of said at least one wheel extending below said bottom portion of said seat portion and a second portion of said at least one wheel extending into said recess in said bottom portion of said seat portion when said children's vehicle seat is used as a seat; and  
a handle connected to said back portion for tipping said children's vehicle seat onto said at least one wheel to a reclined position for pushing or pulling said children's vehicle seat.

2. The children's vehicle seat of claim 1, wherein said at least one wheel comprises:  
an axle moveably attached to said seat portion of said children's vehicle seat;  
a first wheel attached to a first end of said axle;  
a second wheel attached to a second end of said axle, said first wheel, said axle, and said second wheel for rolling said children's vehicle seat in said reclined position.

3. The children's vehicle seat of claim 2, wherein said at least one wheel further comprises a locking mechanism for securing said axle for preventing said movement thereof.

4. The children's vehicle seat of claim 2, wherein said at least one wheel further comprises a locking mechanism for securing at least one of said first wheel or said second wheel from rolling.

5. Cancelled.

6. The children's vehicle seat of claim 1, wherein said handle connected to said back portion comprises:

at least one handle tube incorporated into said back portion; and

at least one handle arm moveably contained within said at least one handle tube, said handle arm being extendable and retractable from said handle tube.

7. The children's vehicle seat of claim 6, wherein said handle further comprises a handle grip attached to said at least one handle arm at an exterior of said handle tube for extracting and retracting said at least one handle arm.

8. The children's vehicle seat of claim 6, wherein said handle further comprises:  
at least one spring button attached to said at least one handle arm;  
at least one spring button hole in said at least one handle tube for receiving said at least one spring button to secure said handle in a fixed position.

9. The children's vehicle seat of claim 1, further comprising a swing arm attachment incorporated into said back portion of said children's vehicle seat.

10. The children's vehicle seat of claim 9, wherein said swing arm attachment freely swings with gravity.

11. The children's vehicle seat of claim 9, wherein said swing arm attachment is lockable in a fixed position to support said children's vehicle seat in a reclined position.

12. The children's vehicle seat of claim 1, further comprising attachments to secure accessories to said children's vehicle seat.

13. The children's vehicle seat of claim 12, wherein said accessories include accessories chosen from the group consisting of bottle holders, toy holders, sun visors, rain canopy, diaper bag attachment, storage compartments, attachment straps, eating trays, arm rests, foot rests, foot protectors, entertainment devices, electronic games, movie players, and beverage bottles.

14. Cancelled.

15. Cancelled.

16. (Amended) A mobile children's seat which may be used as both a seat and as a stroller, comprising:

a children's seat having a seat portion for supporting a child in a seated position and a back portion for supporting said child's back in said seated position;

a wheel assembly moveably attached to said children's seat along a fulcrum point of said mobile children's seat for rolling said mobile children's seat along a surface when said children's seat is in a tipped position, a portion of said wheel assembly being configured to contact a support surface both when said mobile children's seat is used as a seat and when said

mobile children's seat is used as a stroller; and

a<sup>2</sup> a handle assembly integrated with said back portion of said children's seat for tipping said children's seat onto said wheel assembly along said fulcrum point and pushing or pulling said mobile children's seat.

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17. The mobile children's seat of claim 16, wherein said wheel assembly comprises: a first wheel attached to a first side of said seat portion along said fulcrum point of said mobile children's seat; and a second wheel attached to a second side of said seat portion along said fulcrum point of said mobile children's seat, said first wheel and said second wheel being directly opposite one another.

18. The mobile children's seat of claim 17, wherein said wheel assembly further comprises an axle along said fulcrum point connecting said first wheel and said second wheel.

19. The mobile children's seat of claim 16, wherein said handle assembly integrated with said back portion of said children's seat comprises: at least one handle tube integral with said back portion of said children's seat; at least one handle arm contained within said at least one handle tube, said at least one handle arm retractable and extensible therein; and a handle locking mechanism for securing said at least one handle arm in a locked position within said at least one handle tube.

20. The mobile children's seat of claim 16, wherein said wheel assembly and said handle assembly are separable from said children's seat.

Please add the following new claim:

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*Sub B3* 21. (New) A children's vehicle seat which may be used as both a seat and as a stroller, comprising:

*QB* a seat portion for supporting a child in a sitting position, said seat portion including a bottom portion having first and second side edges thereof;

a back portion connected to said seat portion to support a child's back in said sitting position;

at least one wheel attached to said seat portion at a fulcrum point of said children's vehicle seat both when said children's vehicle seat is used as a seat and when said children's vehicle seat is used as a stroller, said at least one wheel being positioned inward toward a center of said seat portion from both said first and second side edges of said bottom portion; and

a handle connected to said back portion for tipping said children's vehicle seat onto said at least one wheel to a reclined position for pushing or pulling said children's vehicle seat.

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